252. *Establishment bills to be drawn up in full detail on proper forms and to quote sanction.*—A bill for establishment shall, subject to the provisions of section 251, be always made out in full detail on the usual establishment bill forms, whether it is intended to draw the amount from the treasury on such bill or on some other account to which such bill will be attached as a voucher. It shall ordinarily cite the authority of Government or other constituted authority under which the establishment has been entertained. When in emergent circumstances the previous sanction of Government or other authority cannot be obtained, the charge may be passed on production of a certificate to that effect but the necessary sanction must be obtained and submitted as soon as possible. Wages of employees on daily wages shall be drawn on the daily muster-rolls and abstracts.

253. *Payment of pay and allowances.*—(*a*) In the case of an officer transferred from another department, the order of appointment shall state the period and the pay and allowances to which he will be entitled for famine duty. The last pay certificate should be sent through the ordinary channel.

NOTE.—The last pay certificate should state what allowances, if any, will cease on the transfer.

(*b*) Special attention is necessary to the *prompt* submission of appointment orders and last pay certificates, in order that the payment of pay and allowances may not be delayed.

## B.—FAMINE RELIEF WORKS

### (iii) *Provision of Funds*

254. *Estimate of funds required.*—When it is decided to open departmental works, the Collector, in consultation with the Executive Engineer, shall prepare an estimate of the funds required to the end of the month next following and submit it to the Commissioner. This estimate shall accompany Form 42 which is submitted under section 239 and the amounts required shall be shown in Form 42 itself.

255. *Allotment of funds by Government.*—The Commissioner shall examine these applications and forward them to Government in the Public Works Department for the allotment of funds. Thereafter the Collector in consultation with the Executive Engineer shall submit not later than the 15th of each month a similar application for the following month. There is, however, no objection to the submission of a supplementary application for funds during the course of a month, if the funds already sanctioned for the District are found to be insufficient. Urgent and inevitable expenditure contemplated in section 240 may be incurred without waiting for funds, provided the aggregate demand on the treasury referred to in section 135 is not materially exceeded.

256. When funds have been provided in the manner indicated in the previous paragraph the Executive Engineer will obtain money for disbursement by means of cheques drawn on the District Treasury or on treasuries subordinate thereto, while in respect of pay, allowances and contingencies cash will be obtained on bills drawn on the treasury.

257. *Financing of Sub-Divisional Officers.*—The Public Works Department Sub-Divisional Officer shall be kept in funds by the Executive Engineer in the ordinary way. In consultation with the district officers, convenient sub-treasuries shall be selected as paying centres, and notice shall be given monthly by the Executive Engineer to the treasury officer of the demands likely to be made on the sub-treasuries during the following month, stating as precisely as possible the proportion of small silver and other coins.

### (iv) *Method of Accounting for Famine Charges*

258. *Famine accounts to be kept separate.*—The famine accounts of each Sub-Divisional Officer and Executive Engineer shall be kept entirely separate from the ordinary accounts of his office. They shall keep a separate cashbook in Public Works Account Form No. 1, a cheque-book or cheque-books and a treasury pass-book and remittance-book.

259. *Detailed rules regarding accounts on public works.*—Detailed rules as to the accounts to be kept on famine relief works are given in Chapter VII and Appendix V of the Code and in sections 254 to 274 dealing with famine relief works. Subject to these rules the rules in the Public Works Account Code apply.

260 *Officer in charge to submit weekly to Executive Engineer a copy of his cashbook and a charge general weekly report.*—The officer in charge of a relief work shall submit weekly to the Executive Engineer along with the general weekly report, *see* section 89—

(*a*) a copy of his cashbook in Form 15 with proper vouchers for all charges incurred in connection with works only;

(*b*) a weekly voucher for wages and cash allowances in Form 20;

(*c*) a copy of the hospital accounts; and

(*d*) a copy of the kitchen accounts.

### (v) *Control and Audit*

261. *Necessity for prompt scrutiny of all returns by executive officers.*—(*a*) For the efficient control of relief operations it is essential that there should be a prompt scrutiny and check of all returns by officers acquainted with the local conditions, and that this check should include the figures for expenditure as well as those for persons relieved and work done. In view of this fact the ordinary rules of audit will be modified as follows in respect of famine accounts, but the rules that follow apply in full only to districts to which the Accountant General has deputed test auditors and famine accountants. In all other districts the famine accounts will receive the same attention and be subject to the same rules, as far as possible, as the districts with famine accountants, but the accounts and vouchers will be sent to the Accountant General for final audit. Sanction to estimates for famine relief works and tools and plant will be communicated by Government to the Accountant General in all cases where there are no test auditors and famine accountants. In cases where there are test auditors and famine accountants such sanctions need not be communicated.

(*b*) It is of the first importance that the accounts should be sent up by Public Works Department Sub-Divisional Officers to the Executive Engineer in proper form, and Public Works Department Sub-Divisional Officers should be given additional staff as required for the purpose, but they will be required to do no more in the case of famine than in the case of ordinary works, and the regular audit will be no part of their business. The check of the accounts will, subject to the test-audit applied by the travelling parties of auditors, continue to be performed solely in the divisions and no part of this work is to be made over to the sub-divisions.

262. *Accountant General to arrange to strengthen accounts section of Executive Engineer's office.*—The Accountant General shall arrange to strengthen the accounts branch of the office of each Executive Engineer by the addition of an accountant and one or more trained accounts clerks as may be necessary. Immediately scarcity or famine conditions have been declared to exist in his district the Executive Engineer shall apply to the Accountant General for the staff required.

263. *Test audit.*—In addition to its work of instructions the local audit party shall conduct test-audits of accounts at divisional head-quarters and on the works, submitting to the Executive Engineer a memorandum of errors discovered and reporting to the Accountant General any grave irregularities or defects that may come to light. The Accountant General shall thereupon take such action to inform the Superintending Engineer or to report to Government in the Public Works Department as may seem to him fit.

264. *Duties of audit parties.*—The local audit party should pay special attention to mustering and the test-audit of musters on the works as well as to the audit of establishment charges and the disposal of objections, and carefully watch the actual payment of labour by the cashiers.